

About the Stirling Landfill Tax Trust



What is the Trust?

Stirling Landfill Tax Trust is an independent organisation managed by a board of Trustees. Representatives are currently drawn from Stirling Council Forth Valley Enterprise, Forward Scotland, The Stirling Assembly and Fallin Community Council.

What does the Trust do?

The Trust was set up to distribute funds raised under the Landfill Tax Credit Scheme.

What is Landfill Tax?

The Landfill Tax, introduced in October 1996, is Britain's first "green tax". Basically every time refuse is disposed of in a landfill site, the site operator must pay a tax contribution to H.M. Customs and Excise. The aim of the tax is to take into account the environmental costs of landfill as a waste disposal method.

How does the credit scheme work?

The Landfill Tax Credit Scheme allows landfill operators, such as Stirling Council, to reclaim part of their landfill tax bill if the money is used to support projects approved under the scheme. This is where the Trust comes in, to administer and distribute Stirling Councils Landfill Tax Credits. The Trust is supported by credits reclaimed by Stirling Council.